Form 4684 Department of the Treasury Internal Revenue Service

Casualties and Thefts

See separate instructions.
 To be filed with Form 1040, 1041, 1065, 1120, etc.

OMB No. 1545-0177

Name(s) as shown on tax return

Identifying Number

rak	T I.—Casualty or Theft Gain or Loss (Use a separa	ate Part i for each di	nerent casualty or t	ileit.)	
		Item or article	Item or article	Item or article	Item or article
1	(a) Kind of property and description				
-	(b) Date of purchase or acquisition				
2	Cost or other basis of each item				, ,
3	Insurance or other reimbursement you received or				
	expect to receive for each item				
	Note: If line 2 is more than line 3, skip line 4 and				
	complete lines 5 through 16.				
4	Gain from casualty or theft. If line 3 is more than line 2, enter difference here and on line 17 or 22, column C. However, see instructions for line 21. Also, skip lines 5 through 16				
5	Fair market value before casualty or theft				
6	Fair market value after casualty or theft				
7	Subtract line 6 from line 5				
8	Enter smaller of line 2 or line 7				
9	Note: If the loss was to property used in a trade or business, or for income-producing purposes, and it was totally destroyed by a casualty or it was a loss from theft, enter on line 8, in each column, the amount from line 2. Subtract line 3 from line 8				
10	Casualty or theft loss. Add amounts on line 9. See in	nstructions for How N	Many Forms to Comp	lete	
11	Enter the part of line 9 that is from trade, business,				
12	Subtract line 11 from line 10				
13	Enter the amount from line 12 or \$100, whichever	is smaller			
14	Subtract line 13 from line 12. See instructions for	How Many Forms to	Complete		
15	Enter 10% of adjusted gross income (line 33, Form 1040). See instructions before completing this line.				
16		than line 14, enter z	ero. Enter here and	on line 17 or 22.	
-	column (B)(ii)				
	column (B)(ii) T II.—Summary of Gains and Losses (From separa			<u> </u>	
	, , , , , , , , , , , , , , , , , , ,		(B) Losses from ca (i) Trade, business, rental or royalty	<u> </u>	(C) Gains from casualties or thefts includible in income
	T II.—Summary of Gains and Losses (From separa (A) Identify casualty or theft		(B) Losses from ca (i) Trade, business, rental or royalty property	isualties or thefts	casualties or thefts
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